

Testimony of Kevin S. Kookogey, President & Founder
Linchpins of Liberty: An American Leadership Development Enterprise
Before the Ways & Means Committee
United States House of Representatives
June 4, 2013

My name is Kevin Kookogey. I am President and Founder of *Linchpins of Liberty: An American Leadership Development Enterprise*. Our motto is: *"to challenge the imagination of the rising generation."*

We aim to mentor high school and college students in conservative political philosophy, engaging them with the great books and teaching them about America's moral and constitutional order. In the words of John Adams, we seek to elevate their minds and exalt their courage; to accelerate and animate their industry and activity; and to excite in them an ambition to excel in every capacity, faculty and virtue.

Linchpins of Liberty is one of those "little platoons" described by Alexis de Tocqueville, a local institution intended to act as a check on the power of the State, to moderate the despotism of the majority, and to give people a taste for freedom and the skills to be free.

We are committed to literary education and moral convictions that will allow citizens to maintain civil order. We aim to develop the moral imagination through the teaching of history. We believe that God is the measure of all things, and that the soul is the essence of humanity, giving self-awareness and consciousness while distinguishing us from the animals.

Linchpins' students learn how the Greeks' were unable to maintain freedoms because of their pursuit of private gain at public expense and their squandering of resources on extravagance. Linchpins' students learn from Socrates and Plato that material forms are delusory, and that reality lies in the realm of ideas, intellect, and the disciplined use of the imagination.

From Cicero we study the necessity of the Rule of Law, and we discover that true law is right reason in agreement with Nature, and that virtue must not yield to power. Our students know that by the 4th Century there were no political freedoms in Rome because, despite its abundant natural resources, Rome was inhabited by men who had lost all balance due to envy and hatred, and the only ones immune from the crushing control of central power were those who employed corruption, bribery, influence, and force.

Linchpins of Liberty is inspired by Augustine, that great 4th century philosopher of freedom, who wrote that only in obedience to God do we find perfect liberty, and that without order in the soul there can be no order in the community. We remind our students that throughout history, without exception, the collapse of morality leads to civil disorder, and that loyalty to persons and a network of personal attachments breeds corruption and cronyism, while threatening liberty.

We teach our students from George Washington's Farewell address, where we discover that religion and morality are indispensable supports for political prosperity. From Montesquieu we learn that positive law must conform to Natural law, that governments are a reflection of a nation's laws rather than its source of laws, and that a republic can only be sustained by the virtue of its citizens which grow from the encouragement of religion and morality.

Linchpins of Liberty recognizes the ancient maxim that the State is God-ordained, necessary to protect against foreign enemies, and that there can be no freedom without the law. But there are limits to the authority of the State. The government cannot be a law unto itself, and when the State usurps its legitimate authority by interfering in the realms of speech, religion, conscience, family, association, and ideas, we have a duty as human beings to ourselves and our posterity to oppose and protest the State's trespassing its limits.

In order to raise money, I filed an application with the IRS in January 2011, seeking to obtain 501(c)(3) status as an educational organization. As you know, the IRS processes approximately 60,000 501(c)(3) applications annually, and prior to 2010, the average time to process an application for an organization such as mine was between two (2) and four (4) months.

As of today, I have been waiting for twenty nine (29) months.

In the interim, I lost a \$30,000 launch grant from a reputable non-profit whose Executive Director advised me that he had never seen such treatment of a 501(c)(3) applicant in his 25 years of making grants. I also lost and continue to lose multiple thousands of my own money, and had to cease any further official activity for fear the IRS would target me for further harassment.

For two and a half years, the IRS has unlawfully delayed and obstructed my application for determination of tax-exempt status by using unconstitutional criteria (e.g., content of my speech and right of association) and singling me out for impermissible disparate treatment in violation of my 1st and 5th Amendment rights.

The types of questions asked by the IRS were extremely burdensome, unnecessary, and irrelevant to the determination of tax-exempt status. One letter contained in excess of ninety (90) inquiries covering such unconscionable subjects as asking me to provide a list of my members and donors, that I identify the political affiliation of my mentors, and that I advise the IRS of my political position on virtually every issue of importance to me. For good measure, I was asked to identify those whom I train, and that I inform the federal government, in detail, exactly what I am teaching my students.

Considering that the mission of my organization is devoted to mentoring young people – some of whom are minors - can you imagine the reaction of my student's parents if I were to surrender the names of their children to the IRS? Is it not conceivable that I would be sued? And to what end? Would the IRS threaten to audit the parents of those students? Yet my

failure to comply with this stunning inquiry would result in the denial of my application. Or subject me to perjury.

Moreover, contrary to the statements of Lois Lerner, the targeting of Linchpins of Liberty was not merely the independent act of a few agents in Cincinnati. On December 30, 2011, after numerous and repeated calls to the IRS which went unreturned, I finally reached agent Ron Bell in Cincinnati. When I inquired of him as to why my application was taking so long, he said "We have been waiting on guidance from our superiors as to your organization and similar organizations. We have now received that guidance, and you will receive your answer on a first-in first-out basis." While he did not indicate from where this "guidance" was coming, it was clearly implied that it was not down the hall.

Unlike many of the other groups facing similar harassment from the IRS, Linchpins of Liberty is seeking 501(c)(3) -as opposed to (c)(4) - status, and we did not use the words "tea party" or "patriot" in our application or our mission statement. We do, however, share one common trait with most of those groups:

Our ideas.

Linchpins of Liberty exists to defend ordered liberty. We reject the expansion of the State beyond its legitimate authority. And we jealously guard human liberty.

That Linchpins of Liberty has been targeted by the Internal Revenue Service for political purposes is further evidenced by the fact that as recently as May 6, 2013, the IRS sent me a third letter, and as if seeking the identity of my students was not sufficient, the IRS is now demanding that I disclose the locations where I mentor my students. The date of this third letter, which was received by my counsel at the ACLJ on May 13, 2013, contradicts the testimony of certain IRS officials who testified that the practice of targeting conservative groups ended 2 years ago.

I am here to testify today because if we do not act on what we claim to believe, everything else is meaningless. I believe that the present Administration – through its agency, the IRS – is engaged in an exercise to coerce us to submit to the Administration's desire to fundamentally transform America, and in so doing it is wreaking havoc and destruction on human liberty. Delaying the granting of our tax-exempt status because of our political views or conditioning our rights on how we choose to exercise them is a violation not only of our Constitution, but of the laws of Nature and Nature's God. Rather than engaging us in debate, this Administration – through its agency, the IRS - has attempted to penalize and destroy those who hold opposing views.

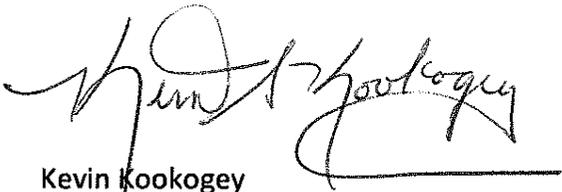
This brazen and blatant violation of human liberty lends credibility to people's fears that the government is against them and cannot be trusted. It is a moral outrage, and cuts to the heart of the American order. Imagine if we were being singled out by race! Yet that our right to free

speech - and specifically political speech - was guaranteed by the 1st Amendment is a testament to its supreme importance to individual liberty and American order.

If the government can threaten our property rights – and that is what is at stake here, for we have a property right in our ideas – and if that government threat is based upon what we think, what we speak, or what we write, then we no longer have a government of the people, by the people, or for the people. We have a government against the people.

If the intent of the present Administration was to intimidate and silence the voices of freedom, then it has grossly misjudged its own citizens. The government is not our master. It is our agent. We are the principals, and we delegate our rights. We do not surrender them. Yet we cannot, in the end, retain our own liberties if we do not defend the liberties of others.

I therefore respectfully appeal to this legislative body - a co-equal branch of the federal government vested with authority and responsibility to check the power of the executive branch – to act with courage and moral resolve to confront this usurpation and abuse of power by the executive branch, and in so doing to protect, defend and preserve human liberty, for ourselves and our posterity.

A handwritten signature in black ink, appearing to read "Kevin Kookogey". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kevin Kookogey
June 4, 2013